

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Bradley N. Maker		
Title:	Implicit-Explicit Switching for Finite Element Analysis		
Application No.:	09/836,490	Filing Date:	April 17, 2001
Examiner:	Proctor, Jason Scott	Group Art Unit:	2123
Docket No.:	LSTC.004US0	Conf. No.:	8530

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Sir:

This is in response to the non-final Office Action dated October 18, 2006.

Claim Amendments are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.

Reconsideration is kindly requested in light of the following amendments and remarks.